

REGISTERED COMPANY NUMBER: 5004789 (England and Wales)
REGISTERED CHARITY NUMBER: 1103022

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS FOR THE YEAR
ENDED 31 MARCH 2019
FOR
AGE CONCERN WIGAN BOROUGH
(A COMPANY LIMITED BY GUARANTEE)**

Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

AGE CONCERN WIGAN BOROUGH
CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2019

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 7
Statement of Financial Activities	8
Statement of Financial Position	9
Statement of Cash Flows	10
Notes to the Statement of Cash Flows	11
Notes to the Financial Statements	12 to 25
Detailed Statement of Financial Activities	26 to 27

AGE CONCERN WIGAN BOROUGH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2019. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objectives and aims are to improve the welfare of the elderly in the Wigan District by providing a range of services that meets their specific needs.

The Charities Act 2011 requires charities to report on how their aims meet the public benefit test contained in the Act.

The Trustees have considered this guidance.

There are two key principles of public benefit

Principle 1: There must be an identifiable benefit or benefits

Principle 2: Benefit must be to the public, or section of the public

The Memorandum of Association of Age Concern Wigan Borough identifies the objectives as;

'To promote the relief of elderly persons in any manner which now or hereafter may be deemed by law to be charitable in and around the Metropolitan Borough of Wigan'

CHIEF OFFICER'S REPORT

General trading environment

2018/19 proved to be another difficult year in a very challenging period. Shortly after making the decision to cease trading insurance products in March 2018, trustees of the organisation also made the decision to close our office in Market St, Wigan and re-locate to Pennyhurst Mill, on the edge of the town centre. Arguably, this decision was the most traumatic for the staff and volunteers of the organisation, as we had been in occupation of the office in Market St since the establishment of the organisation in 1995. For many, vacating the office was also seen as a further sign of our contraction as an organisation. The move to Pennyhurst Mill was well managed and staff and volunteers moved across in May 2018.

The external trading environment has remained challenging and difficult. The continuing pursuit of public sector austerity has been instrumental in many of our former contracts with Wigan Council being withdrawn and decommissioned. During the year, we made efforts to win new business but were ultimately unsuccessful in this endeavour. Nonetheless, we continue to look for new opportunities to develop services and are actively pursuing some opportunities into the new financial year.

Quality Assurance and Impact

The organisation continues to put a heavy emphasis on ensuring that what we do is marked by high quality organisation and delivery. We are also continuing in our efforts to capture the difference our staff and volunteers make in the lives of people across the borough. The difference we make is what matters most to the people we work with. During the year, 98.9% of our respondents said that they would recommend us to their friends and family. This endorsement of what we do and the difference we make is hugely significant; our challenge is to find ways to get this good news out to more people across the borough.

As an organisation, we continue to retain various externally badged quality assurance systems including for our Information and Advice and Advocacy projects. The retention of these quality marks is important to us and part of our ongoing efforts to secure additional funding streams, through being able to evidence that what we do is to a high standard.

AGE CONCERN WIGAN BOROUGH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2019

CHIEF OFFICER'S REPORT (CONT'D...)

Charitable Services

During the year, we began the process of restructuring some of our charitable services, including Information & Advice, Housing & Care Options and Advocacy into a single service under a new team leader post. We hope that this change will strengthen our offer to older people and ensure that we have a broad range of skills and experience capable of being used to help people in times of need.

Our Bright Days programme has long been a catalyst for people to come to us and become associated with the Age UK brand. Funding for the programme finished in September but trustees decided that the programme was too important to close and so decided to continue to fund its work so as to allow further time for funding applications to be submitted and decided upon. Happily, we were successful in securing National Lottery funding for three years from April 2019.

Charged for Services and Products

We continue to put a lot of effort into generating income through our own efforts and not waiting for external funders to come forward. Our Home Help and Handyperson services each enjoyed a good year and we are looking for ways in which to generate significant growth in both. This remains part of the business challenge for us; how to ensure that we have unrestricted income borne out of goods and services we can sell into the population at large, generating substantial surplus capable of being invested back into charitable services. We continue to explore opportunities to link with academia and others in order to bring the necessary business acumen and ideas into the organisation.

Priorities for the Immediate Future

The organisation is fortunate in having a reasonable level of reserves to insulate us from some of the immediate challenges; we must not allow these reserves to distract us from making the necessary and sometimes difficult decisions about what is in the longer term interest of the organisation and, more importantly, how we best carry forward our mission to improve lives and make a difference every day.

FINANCIAL REVIEW

Financial position

The trustees report a net surplus for the charity of £128,498 (2018: deficit of £140,956) arising from both unrestricted and restricted funds, and net assets of £1,189,529.

Income

Total income for 2019 was £879,538 (2018: £730,988) representing an increase of 20%, which is mainly due to legacies received of £118,672 and a full year of the Home Help income. Without the legacies and Home Help income the Charity has seen a reduction in income of £69,327 (approx. 10%) mainly due to several project funding streams coming to an end.

As always, Trustees and Senior Officers continue to seek new sources of income given the changes in Council funding over the recent years.

Expenditure

As the Charity has seen an increase in income (excluding legacies) from £723,681 to £760,866, a net increase of £37,185 for Charitable Activities, there has also been an increase in expenditure (excluding the intercompany write off in 2018). This has gone from £720,982 to £751,040 in 2019, increasing by £30,058 in 2019 (4%) compared to the previous year.

Reserves policy

The organisation holds sufficient reserves to be able to manage an unexpected withdrawal of income from other sources as well as ensuring that it retains sufficient designated reserves for any liabilities arising from building lease costs and staff redundancy. The value of the designated funds stand at £590k as at 31st March 2019.

AGE CONCERN WIGAN BOROUGH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

It is registered as a Charity with the Charity Commission.

Recruitment and appointment of new trustees

The charity has a stable and well qualified board of trustees and directors, capable of exercising appropriate authority over the affairs of the organisation.

Organisational structure

The organisation became an incorporated body on 20th October 2004 when it became a charitable company limited by guarantee. A board of directors has met on 8 occasions throughout the year to administer the affairs of the charity. A chief officer is appointed by the directors to manage the day to day operation of the charity.

The strategic direction and priorities for the organisation are determined by the directors, and subject to regular review. All policies and procedures are approved by the directors. The chief officer represents the organisation within the Age UK Network in the North West. Directors are also involved in the local strategic partnership and the Council of Governors at Wroughtington, Wigan and Leigh NHS Trust.

Induction and training of new trustees and directors

New trustees and directors are inducted according to a defined policy. This includes an opportunity to meet staff and acquaint themselves with services. Extensive written guidance is also provided to help trustees and directors understand their legal obligations under charity and company law, the Charity Commission guidance on public benefit, content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. There are regular opportunities for the board to consider external developments including extended board sessions and events.

Related parties

The charity's wholly owned subsidiary, Age UK Wigan Borough Enterprises Limited, carried out non charitable trading activities, principally the running of a retail shop. However all activities ceased at the end of September 2018.

There are well established relationships with the local authority, Wigan Borough Clinical Commissioning Group, other NHS trusts, Greater Manchester Fire and Rescue Service and local third sector organisations.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees confirm that they have reviewed the major risks to which the charity is exposed and have established systems to mitigate these risks. These include:

- A duty on the Chief Officer to consider the nature and level of risk associated with new or continuing activities
- Approved policies and procedures for the organisation
- Support for training and development programmes to meet identified needs and mitigate risk
- Planning to understand and mitigate financial organisation risks associated with all activities
- Provision within the budget for risks associated with the premises
- Maintaining adequate insurance cover for all organisational activities

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

5004789 (England and Wales)

Registered Charity number

1103022

AGE CONCERN WIGAN BOROUGH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office

Pennyhurst Mill
Haig Street
Wigan
Lancashire
WN3 4AZ

Trustees

Chairman - B W Shepherd
Vice Chair - Dr B D Whittell
Treasurer - M T Hothersall
J W Maloney
Lady J L Smith Bsc
R W Nash
K P McHugh

- appointed 11/7/2018

Company Secretary

J W Maloney

Senior Statutory Auditor

John B S Fairhurst BA(Hons) FCA

Auditors

Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

Solicitors

Alker Ball Healds
A1 Sovereign Business Park
Kings Croft Court
Wigan
Lancashire
WN1 3AP

Bankers

Barclays Bank PLC
6 Market Place
Wigan, Lancashire
WN1 1QS

Santander Corporate & Commercial Banking
Bridle Road
Bootle
Merseyside
L30 3GB

Subsidiary company

Age UK Wigan Borough Enterprises Limited - Company Number: 03315916

Chief Officer

Day to day management of the charity is delegated to Mr J.McArdle.

AGE CONCERN WIGAN BOROUGH

REPORT OF THE TRUSTEES for the Year Ended 31 March 2019

TRUSTEES RESPONSIBILITY STATEMENT

The trustees (who are also the directors of Age Concern Wigan Borough for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 13th September 2019 and signed on the board's behalf by:


J.W. Maloney - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF AGE CONCERN WIGAN BOROUGH

Opinion

We have audited the financial statements of Age Concern Wigan Borough (the 'charitable company') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
AGE CONCERN WIGAN BOROUGH**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees Responsibility Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

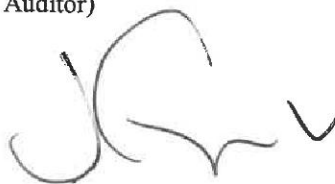
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

John B S Fairhurst BA(Hons) FCA (Senior Statutory Auditor)
for and on behalf of Fairhurst
Statutory Auditor
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB



Date: 13/9/19

AGE CONCERN WIGAN BOROUGH

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
for the Year Ended 31 March 2019**

		Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	125,965	16,168	142,133	54,485
Charitable activities	6				
Local authority grants		-	-	-	42,684
Local authority contracts		117,897	-	117,897	128,075
Service level contracts		70,000	-	70,000	70,631
Grants other		-	306,241	306,241	346,924
Other trading activities	4	156,666	-	156,666	50,154
Investment income	5	5,070	-	5,070	3,465
Other income	7	81,509	22	81,531	34,570
Total		557,107	322,431	879,538	730,988
EXPENDITURE ON					
Charitable activities	8				
Charitable activities		398,346	153,280	551,626	540,900
Other costs		-	-	-	150,962
Governance costs		33,517	12,430	45,947	40,013
Grants awarded		-	153,467	153,467	140,069
Total		431,863	319,177	751,040	871,944
NET INCOME/(EXPENDITURE)		125,244	3,254	128,498	(140,956)
Transfers between funds	21	(60,030)	60,030	-	-
Net movement in funds		65,214	63,284	128,498	(140,956)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,073,771	(12,740)	1,061,031	1,201,987
TOTAL FUNDS CARRIED FORWARD		1,138,985	50,544	1,189,529	1,061,031

CONTINUING OPERATIONS

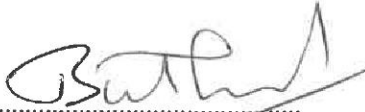
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

AGE CONCERN WIGAN BOROUGH
STATEMENT OF FINANCIAL POSITION
At 31 March 2019

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible assets	15	2,784	4,234
Investments	16	<u>2</u>	<u>2</u>
		2,786	4,236
CURRENT ASSETS			
Debtors	17	86,226	27,940
Cash at bank		<u>1,242,636</u>	<u>1,229,930</u>
		1,328,862	1,257,870
CREDITORS			
Amounts falling due within one year	18	<u>(142,119)</u>	<u>(201,075)</u>
NET CURRENT ASSETS		<u>1,186,743</u>	<u>1,056,795</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,189,529	1,061,031
NET ASSETS		<u>1,189,529</u>	<u>1,061,031</u>
FUNDS	21		
Unrestricted funds		1,138,985	1,073,771
Restricted funds		<u>50,544</u>	<u>(12,740)</u>
TOTAL FUNDS		<u>1,189,529</u>	<u>1,061,031</u>

The financial statements were approved by the Board of Trustees on 13th SEPTEMBER 2019 and were signed on its behalf by:


 B W Shepherd -Trustee

AGE CONCERN WIGAN BOROUGH

**STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2019**

	Notes	2019 £	2018 £
Cash flows from operating activities:			
Cash generated from operations	1	26,383	(93,705)
Interest paid		<u>(897)</u>	<u>(963)</u>
Net cash provided by (used in) operating activities		<u>25,486</u>	<u>(94,668)</u>
 Cash flows from investing activities:			
Purchase of tangible fixed assets		(1,441)	(683)
Interest received		<u>5,070</u>	<u>3,465</u>
Net cash provided by (used in) investing activities		<u>3,629</u>	<u>2,782</u>
 Cash flows from financing activities:			
Intercompany loan increase		<u>(16,409)</u>	<u>97,218</u>
Net cash provided by (used in) financing activities		<u>(16,409)</u>	<u>97,218</u>
 Change in cash and cash equivalents in the reporting period		<u>12,706</u>	<u>5,332</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,229,930</u>	<u>1,224,598</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>1,242,636</u></u>	<u><u>1,229,930</u></u>

The notes form part of these financial statements

AGE CONCERN WIGAN BOROUGH

**NOTES TO THE STATEMENT OF CASH FLOWS
for the Year Ended 31 March 2019**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2019	2018
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	128,498	(140,956)
Adjustments for:		
Depreciation charges	2,891	4,316
Interest received	(5,070)	(3,465)
Interest paid	897	963
(Increase)/decrease in debtors	(41,877)	19,953
(Decrease)/increase in creditors	<u>(58,956)</u>	<u>25,484</u>
Net cash provided by (used in) operating activities	<u><u>26,383</u></u>	<u><u>(93,705)</u></u>

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2019

1. STATUTORY INFORMATION

Age Concern Wigan Borough is a private company, limited by guarantee, registered in England and Wales. The company's registered office can be found on page 4 of the Trustees Report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Preparation of consolidated financial statements

The financial statements contain information about Age Concern Wigan Borough as an individual charity and do not contain consolidated financial information as the parent of a group. The charity is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by executor(s) of the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Income received in advance of a provision of other specified service is deferred until the criteria for income recognition are met.

The sales of services for the Handyperson services, which exclude Value Added Tax are included in Local Authority contract income and are unrestricted. This is made up of a monthly grant, recognised as the other charitable grants are, and individual invoiced jobs which are recognised on completion.

Home Help income is classed as unrestricted trading income and is recognised when a job is completed.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2019

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation and apportionment of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, personnel, payroll and governance costs which support the charity activities. These costs have been allocated by reference to the head count by employee within the specific activity.

Operating leases

The charity classifies the lease of equipment as operating leases; the title of the equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Tangible fixed assets are included at cost or valuation less depreciation and impairment.

Depreciation is provided at the following rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Short leasehold	- over the remaining term of the lease
Electrical equipment	- 20% on cost
Fixtures & fittings	- 12.5% on cost
Motor vehicles	- 33% on cost
Computer equipment	- 20 - 33% on cost

Impairment of assets

At each reporting date assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the profit and loss.

Where an impairment loss subsequently reverses, the carrying amount of each asset is increased to the revised estimate of its recoverable amount, to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2019

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The company holds only basic financial instruments, as defined under Section 11 of FRS 102.

Trade and other debtors and prepayments are initially recognised at the transaction price and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts.

Short term financial liabilities, including trade and other creditors, any overdrafts and related party loans, are measured at transaction price. Financial liabilities that have no stated interest rate and are payable within one year shall be measured at the undiscounted amount due, those payable after one year should be measured at amortised cost, using the effective interest rate method.

Investments

Fixed asset investments are stated at cost less impairment, in accordance with paragraph 10.53 of the Charities SORP (FRS 102).

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid deposits.

Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. DONATIONS AND LEGACIES

	2019 £	2018 £
Fundraising	-	111
Donations	18,320	39,173
Gift aid	5,141	7,894
Legacies	118,672	7,307
	<u>142,133</u>	<u>54,485</u>

4. OTHER TRADING ACTIVITIES

	2019 £	2018 £
Home Help	<u>156,666</u>	<u>50,154</u>

5. INVESTMENT INCOME

	2019 £	2018 £
Deposit account interest	<u>5,070</u>	<u>3,465</u>

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2019

6. INCOME FROM CHARITABLE ACTIVITIES

	Local authority contracts	Service level contracts	Grants other	2019 Total activities	2018 Total activities
	£	£	£	£	£
Grant income	-	-	306,241	306,241	389,608
Local authority contracts	117,897	-	-	117,897	128,075
Service level contracts	-	70,000	-	70,000	70,631
	<u>117,897</u>	<u>70,000</u>	<u>306,241</u>	<u>494,138</u>	<u>588,314</u>

Other grants are analysed as:

	2019 £	2018 £
Bright days	36,531	70,644
Happy circle	-	3,328
Connect up	-	33,916
Ambition for ageing	155,716	144,428
Housing and care options	56,684	34,153
Advocacy	57,310	60,455
Admissions to Care Homes	-	42,684
	<u>306,241</u>	<u>389,608</u>

7. OTHER INCOME

	2019 £	2018 £
Other income	<u>81,531</u>	<u>34,570</u>

Major items above £1,000:

	2019 £	2018 £
Handyperson rents	-	8,400
Pennyhurst Mill rents - Age UK	6,750	9,000
Partner payments	28,526	15,000
Items under £1,000	3,103	740
Utilities	881	1,430
Eric Wright Trust	17,500	-
Receipts from Age UK re closure of shop	24,771	-
	<u>81,531</u>	<u>34,570</u>

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2019

8. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 9)	Support costs (See note 10)	Totals
	£	£	£
Charitable activities	551,626	-	551,626
Governance costs	2,943	43,004	45,947
Grants awarded	<u>54,867</u>	<u>98,600</u>	<u>153,467</u>
	<u>609,436</u>	<u>141,604</u>	<u>751,040</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2019 £	2018 £
Staff costs	403,814	345,797
Rent, rates and water	44,803	68,100
Insurance	3,907	5,395
Light and heat	10,397	7,905
Telephone	6,974	7,059
Postage and stationery	13,193	10,950
Sundries	29,437	21,979
Motor and travel	17,963	35,390
Computer costs	5,967	7,139
Repairs and maintenance	(16,979)	2,987
Volunteer expenses	2,150	3,568
Training and recruitment	2,634	2,603
Consultancy	4,968	8,037
Legal and professional fees	6,075	1,108
Grants paid	54,867	49,950
Un-claimable VAT	16,375	8,567
Depreciation	<u>2,891</u>	<u>4,316</u>
	<u>609,436</u>	<u>590,850</u>

10. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Governance costs	-	43,004	43,004
Grants awarded	<u>94,612</u>	<u>3,988</u>	<u>98,600</u>
	<u>94,612</u>	<u>46,992</u>	<u>141,604</u>

Governance costs include the costs of compliance with constitutional and statutory requirements, external audit and legal costs.

Support costs, included in the above, are shown overleaf:

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2019

10. SUPPORT COSTS - continued

Management

	2019 Grants awarded £	2018 Total activities £
Write off intercompany balance	-	150,962
Grant support costs	<u>94,612</u>	<u>94,478</u>
	<u>94,612</u>	<u>245,440</u>

Governance costs

	Governance costs £	Grants awarded £	2019 Total activities £	2018 Total activities £
Wages	27,548	3,988	31,536	26,098
Pensions	2,058	-	2,058	2,058
Auditors' remuneration	4,500	-	4,500	5,015
Accountancy and legal fees	8,001	-	8,001	1,520
Bank charges and interest	<u>897</u>	<u>-</u>	<u>897</u>	<u>963</u>
	<u>43,004</u>	<u>3,988</u>	<u>46,992</u>	<u>35,654</u>

11. NET INCOME/(EXPENDITURE)

Net income/(expenditure) are stated after charging/(crediting):

	2019 £	2018 £
Auditors remuneration	4,500	5,015
Depreciation - owned assets	2,891	4,316
Redundancy payments	17,971	-
Dilapidation costs	<u>12,750</u>	<u>-</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2019

13. STAFF COSTS

	2019	2018
	£	£
Wages and salaries	404,874	350,389
Social security costs	17,333	15,213
Other pension costs	<u>15,201</u>	<u>8,351</u>
	<u><u>437,408</u></u>	<u><u>373,953</u></u>

The average monthly number of employees during the year was as follows:

	2019	2018
Managerial	5	5
Charitable activities	<u>40</u>	<u>44</u>
	<u><u>45</u></u>	<u><u>49</u></u>

No employees received emoluments in excess of £60,000.

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	31,884	22,601	54,485
Charitable activities			
Local authority grants	-	42,684	42,684
Local authority contracts	128,075	-	128,075
Service level contracts	70,631	-	70,631
Grants other	-	346,924	346,924
Other trading activities	50,154	-	50,154
Investment income	3,465	-	3,465
Other income	<u>34,570</u>	<u>-</u>	<u>34,570</u>
Total	318,779	412,209	730,988
 EXPENDITURE ON			
Charitable activities			
Charitable activities	278,270	262,630	540,900
Other costs	150,962	-	150,962
Governance costs	16,589	23,424	40,013
Grants awarded	<u>-</u>	<u>140,069</u>	<u>140,069</u>
Total	<u>445,821</u>	<u>426,123</u>	<u>871,944</u>
 NET INCOME/(EXPENDITURE)	 (127,042)	 (13,914)	 (140,956)

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2019

14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds	Restricted funds	Total funds
	£	£	£
RECONCILIATION OF FUNDS			
Total funds brought forward	1,200,813	1,174	1,201,987
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	1,073,771	(12,740)	1,061,031
	<hr/>	<hr/>	<hr/>
15. TANGIBLE FIXED ASSETS			
	Short leasehold	Electrical equipment	Fixtures and fittings
	£	£	£
COST			
At 1 April 2018	96,782	7,110	15,358
Additions	-	-	139
	<hr/>	<hr/>	<hr/>
At 31 March 2019	96,782	7,110	15,497
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2018	96,782	6,689	13,792
Charge for year	-	53	365
	<hr/>	<hr/>	<hr/>
At 31 March 2019	96,782	6,742	14,157
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2019	-	368	1,340
	<hr/>	<hr/>	<hr/>
At 31 March 2018	-	421	1,566
	<hr/>	<hr/>	<hr/>
	Motor vehicles	Computer equipment	Totals
	£	£	£
COST			
At 1 April 2018	12,750	32,565	164,565
Additions	-	1,302	1,441
	<hr/>	<hr/>	<hr/>
At 31 March 2019	12,750	33,867	166,006
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2018	12,750	30,318	160,331
Charge for year	-	2,473	2,891
	<hr/>	<hr/>	<hr/>
At 31 March 2019	12,750	32,791	163,222
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2019	-	1,076	2,784
	<hr/>	<hr/>	<hr/>
At 31 March 2018	-	2,247	4,234
	<hr/>	<hr/>	<hr/>

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2019

16. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST LESS IMPAIRMENT	
At 1 April 2018 and 31 March 2019	<u>2</u>
 NET BOOK VALUE	
At 31 March 2019	<u>2</u>
At 31 March 2018	<u>2</u>

There were no investment assets outside the UK.

The company's investment at the Statement of Financial Position in the share capital of subsidiary companies include the following:

Subsidiary	Principal activity	%	Direct/Indirect
Age UK Wigan Borough Enterprises Limited	Commercial operations	100	Direct

All the fixed asset investments are held in the UK. The Board of Trustees considers it appropriate to state the investments at cost.

17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade debtors	28,376	66
Amounts owed by group undertakings	16,409	-
Other debtors	3,557	5,267
Prepayments and accrued income	<u>37,884</u>	<u>22,607</u>
	<u>86,226</u>	<u>27,940</u>

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade creditors	6,765	3,336
Social security and other taxes	4,121	11,478
Other creditors	1,706	2,493
Deferred income	123,538	148,107
Accrued expenses	<u>5,989</u>	<u>35,661</u>
	<u>142,119</u>	<u>201,075</u>

Accrued and deferred income is comprised of several restricted funds that relate to periods beyond the financial year end. All of the accrued and deferred income has been released to income following the financial year end.

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2019

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2019 £	2018 £
Within one year	610	8,683
Between one and five years	2,691	63,333
In more than five years	<u>293,500</u>	<u>-</u>
	<u>296,801</u>	<u>72,016</u>

The payments for the financial year with regards to operating leases amounted to £58,072 (2018 - £65,992).

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
Fixed assets	2,784	-	2,784	4,234
Investments	2	-	2	2
Current assets	1,278,318	50,544	1,328,862	1,257,870
Current liabilities	<u>(142,119)</u>	<u>-</u>	<u>(142,119)</u>	<u>(201,075)</u>
	<u>1,138,985</u>	<u>50,544</u>	<u>1,189,529</u>	<u>1,061,031</u>

The Trustees have designated £590,000 of the unrestricted funding for future property and running costs in the case of Council funding not being renewed. This would also cover any staffing costs and funding shortfalls.

21. MOVEMENT IN FUNDS

	At 1/4/18 £	Net movement in funds £	Transfers between funds £	At 31/3/19 £
Unrestricted funds				
General fund	483,771	125,244	(60,030)	548,985
Designated	<u>590,000</u>	<u>-</u>	<u>-</u>	<u>590,000</u>
	1,073,771	125,244	(60,030)	1,138,985
Restricted funds				
WMBC Admissions to Care Homes	1,830	-	(1,830)	-
Connect Up	(5,067)	(9,355)	14,422	-
Advocacy	7,685	11,865	-	19,550
Bright Days	(30,124)	(15,484)	45,608	-
Housing Options	6,446	-	(6,446)	-
Ambition for Ageing	3,287	2,249	-	5,536
Happy Circle	3,203	(95)	-	3,108
Housing and Care options	<u>-</u>	<u>14,074</u>	<u>8,276</u>	<u>22,350</u>
	(12,740)	3,254	60,030	50,544
TOTAL FUNDS	<u>1,061,031</u>	<u>128,498</u>	<u>-</u>	<u>1,189,529</u>

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2019

21. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	557,107	(431,863)	125,244
Restricted funds			
Connect Up	19	(9,374)	(9,355)
Advocacy	57,310	(45,445)	11,865
Bright Days	52,680	(68,164)	(15,484)
Ambition for Ageing	155,716	(153,467)	2,249
Happy Circle	-	(95)	(95)
Housing and Care options	56,706	(42,632)	14,074
	322,431	(319,177)	3,254
TOTAL FUNDS	<u>879,538</u>	<u>(751,040)</u>	<u>128,498</u>

Comparatives for movement in funds

	At 1/4/17 £	Net movement in funds £	At 31/3/18 £
Unrestricted Funds			
General fund	610,813	(127,042)	483,771
Designated	590,000	-	590,000
	1,200,813	(127,042)	1,073,771
Restricted Funds			
WMBC Admissions to Care Homes	4,716	(2,886)	1,830
Connect Up	(6,468)	1,401	(5,067)
Advocacy	1,749	5,936	7,685
Bright Days	(978)	(29,146)	(30,124)
Housing Options	(1,132)	7,578	6,446
Ambition for Ageing	3,287	-	3,287
Happy Circle	-	3,203	3,203
	1,174	(13,914)	(12,740)
TOTAL FUNDS	<u>1,201,987</u>	<u>(140,956)</u>	<u>1,061,031</u>

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2019

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	318,779	(445,821)	(127,042)
Restricted funds			
WMBC Admissions to Care Homes	42,684	(45,570)	(2,886)
Connect Up	33,918	(32,517)	1,401
Advocacy	60,454	(54,518)	5,936
Bright Days	93,245	(122,391)	(29,146)
Housing Options	34,152	(26,574)	7,578
Ambition for Ageing	144,428	(144,428)	-
Happy Circle	3,328	(125)	3,203
	412,209	(426,123)	(13,914)
TOTAL FUNDS	<u>730,988</u>	<u>(871,944)</u>	<u>(140,956)</u>

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2019

21. MOVEMENT IN FUNDS - continued

Restricted funds:

Connect-up/Befriending service - this service was funded by the following:

Garfield Weston foundation, Gledswood CT, Hobson Charity Limited, Emerson CT, Dunhill Medical Trust, WG Edwards CT and Jean and Leslie Connor - it provides opportunities for social contact and companionship to the socially isolated and/or housebound with visits from closely matched volunteers.

Big lottery fund grant /Advocacy

Advocacy service aims to empower older people to express their needs and choices. The advocate provides support to ensure the older person's voice is heard when facing life changing or difficult decisions. This project is funded by The Big Lottery.

Big lottery fund grant - Bright Days

Bright Days is a health and wellbeing programme, designed to improve the lives of older people across the Borough and to foster a spirit of community by providing a diverse range of fun activities and pursuits for the over 50's.

Ambition for Ageing

This is funded by GMCVO - is the Greater Manchester Ambition for Ageing project aimed at developing creative approaches to reducing social isolation. Older people, who have a major role in the design of the programme, will generate real and sustainable change in their communities by identifying local assets and choosing where investment should be made. In addition a second project named 'Talking about our Generation GM' which involves local older people becoming community reporters and storytellers - reporting on other people from their generation and charting their stories of life over 50.

Wigan Council - Advice for older people

The Housing & Care Options Service provides free, impartial information and advice for anyone over 50, helping people to think about what housing and care options are available and helps them plan and make informed choices and decisions over future or current housing needs.

Unrestricted funds:

Wigan Council

Funding as a result of work with the local authority has been utilized in respect of the following projects:

- o Advice and Information, community and organizational development to provide practical support services to older people throughout the Borough, funded through a contract with the Social Services Department; CAB and Eric Wright Trust
- o Handyperson scheme to provide home safety checks and complete small jobs around the house that will enhance the quality of life of older people by improving conditions and enabling them to access other support and services. The Handyperson service works with Wigan Council including Leigh Building Services.
- o Home help service has a team of home helpers who provide cleaning, shopping and many other household tasks subject to an initial assessment.

Transfers between funds

During the year some designated funds have been transferred as the funding allocations have been merged. WMBC Admissions to Care Homes and Housing Options funds have merged into a new fund, Housing and Care Options.

22. PENSION COMMITMENTS

The charity operates a defined contribution scheme in respect of staff members. The scheme is managed by independent fund managers and its assets/liabilities are held separately from that of the charity. The pension charge represents the amounts paid by the charity and amounted to £15,201(2018 - £8,351). There were amounts outstanding at the year end of £1,706 (2018 - £2,478).

AGE CONCERN WIGAN BOROUGH

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2019

23. RELATED PARTY DISCLOSURES

The following transactions took place with the trading subsidiary during the year:

- i) Cost recharges of £13,304 (2018 - £56,209).
- ii) The transfer of Home Help income of £72,661 (2018 - £33,722) and costs of £Nil (2018 - £36,187).
- iii) Write back of the balance with the company of £Nil (2018 - £150,962).

At the year end £16,409 (2018 - Nil) was due to the Charity.

24. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is deemed to be the Trustees. There were 119 (2018: 158) members as at 31 March 2019, 53 of these were constitutional members with voting rights, the remaining 66 being associated members.

25. FINANCIAL INSTRUMENTS

The carrying value of the Charity's financial instruments are as follows:

	2019	2018
	£	£
Financial assets		
Cash and cash equivalents	1,242,636	1,229,930
Measured at amortised cost	<u>61,016</u>	<u>8,890</u>
	<u>1,303,652</u>	<u>1,238,820</u>
Financial liabilities		
Measured at amortised cost	<u>(136,130)</u>	<u>(165,414)</u>

AGE CONCERN WIGAN BOROUGH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2019

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Fundraising	-	111
Donations	18,320	39,173
Gift aid	5,141	7,894
Legacies	<u>118,672</u>	<u>7,307</u>
	142,133	54,485
Other trading activities		
Home Help	156,666	50,154
Investment income		
Deposit account interest	5,070	3,465
Charitable activities		
Local authority contracts	117,897	128,075
Service level contracts	70,000	70,631
Grant income	<u>306,241</u>	<u>389,608</u>
	494,138	588,314
Other income		
Other income	<u>81,531</u>	<u>34,570</u>
Total incoming resources	879,538	730,988
EXPENDITURE		
Charitable activities		
Wages	373,338	324,291
Social security	17,333	15,213
Pensions	13,143	6,293
Rent, rates and water	44,803	68,100
Insurance	3,907	5,395
Light and heat	10,397	7,905
Telephone	6,974	7,059
Postage and stationery	13,193	10,950
Sundries	29,437	21,979
Motor and travel	17,963	35,390
Computer costs	5,967	7,139
Repairs and maintenance	(16,979)	2,987
Volunteer expenses	2,150	3,568
Training and recruitment	2,634	2,603
Consultancy	4,968	8,037
Legal and professional fees	6,075	1,108
Grants paid	54,867	49,950
Un-claimable VAT	16,375	8,567
Plant and machinery	53	177
Carried forward	606,598	586,711

This page does not form part of the statutory financial statements

AGE CONCERN WIGAN BOROUGH

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2019**

	2019 £	2018 £
Charitable activities		
Brought forward	606,598	586,711
Fixtures and fittings	365	434
Computer equipment	<u>2,473</u>	<u>3,705</u>
	609,436	590,850
Support costs		
Management		
Grant support costs	94,612	94,478
Write off intercompany balance	<u>-</u>	<u>150,962</u>
	94,612	245,440
Governance costs		
Wages	31,536	26,098
Pensions	2,058	2,058
Auditors' remuneration	4,500	5,015
Accountancy and legal fees	8,001	1,520
Bank charges and interest	<u>897</u>	<u>963</u>
	<u>46,992</u>	<u>35,654</u>
Total resources expended	751,040	871,944
	<u> </u>	<u> </u>
Net income/(expenditure)	<u><u>128,498</u></u>	<u><u>(140,956)</u></u>

This page does not form part of the statutory financial statements